



Kathleen Babineaux Blanco
GOVERNOR

State of Louisiana
DIVISION OF ADMINISTRATION
OFFICE OF THE COMMISSIONER

Jerry Luke LeBlanc
COMMISSIONER OF ADMINISTRATION

July 7, 2005

The Honorable Francis C. Heitmeier, Chairman
Joint Legislative Committee on the Budget
P. O. Box 44294
Baton Rouge, LA 70804

Dear Senator Heitmeier:

Act 745 of the 1995 Regular Session requires that all state agencies and component reporting units report to the Commissioner of Administration, on a quarterly basis, information on receivables and debt owed the state. He is charged with the responsibility of developing the format for state agencies to report this information and also for compiling this information and reporting the results to the Joint Legislative Committee on the Budget.

Attached is the Receivable Report for the quarter ended March 31, 2005. Not included in the report are the Judiciary and the Legislature. In a letter dated March 6, 1997, from the Second Circuit Court of Appeal, Louisiana Revised Statute (LRS) 39:4 (B) is cited which states that they do not fall under the jurisdiction of the Division of Administration. The House of Representatives and the Senate have cited LRS 39:2(1) which gives the definition of a state agency. Both the House of Representatives and the Senate contend that the reporting requirement is not applicable to them, as they are not state agencies.

The report consists of a Schedule of Gross Receivables for the state; a Schedule of Gross Receivables, Amounts Past Due, Uncollectibles and Write-offs by Agency; and a Schedule of Collections Activity for Accounts Receivable Over 180 days by Agency.

LSU Health Sciences Center reported \$21,191,867 in write-offs for this quarter. This amount represents approximately 84% of the total write-offs reported.

The Honorable Francis C. Heitmeier

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June 7, 2005

If you have any questions concerning the information presented in this report, please contact Ms. Katherine Porche at (225) 219-4442 or Mr. Afranie Adomako at (225) 342-1091.

Sincerely,

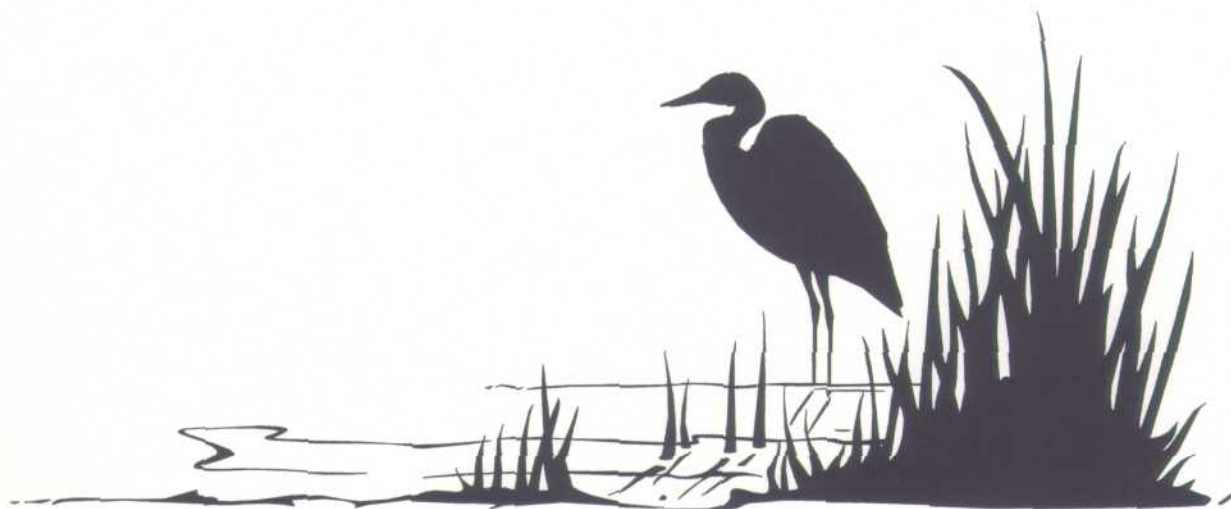
A handwritten signature in dark ink, appearing to read "Jerry Luke LeBlanc". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Jerry Luke LeBlanc
Commissioner of Administration

JLL/AA/kbp

Enclosure

c: Mr. Afranie Adomako, CPA
Ms. Katherine Porche, CPA



STATE OF LOUISIANA
RECEIVABLES REPORT

FOR THE QUARTER ENDED March 31, 2005

JERRY LUKE LEBLANC
COMMISSIONER OF ADMINISTRATION

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STATE OF LOUISIANA

Receivables Reporting Package

Background

Louisiana Revised Statute 39:79(C) mandated (1) the reporting of information on *receivables and debt owed the State by state agencies and component reporting units* on a quarterly basis; (2) the development of the format for reporting this information; and (3) the *maintenance of detailed data to support the report format by each state agency and component reporting unit*. These agencies are to submit a reporting package no later than 45 days after the end of each quarter. The quarterly reporting package contains the following schedules:

Accounts Receivable Activity - This schedule requests gross receivables at the end of the quarter, estimated uncollectibles, and authorized write-offs for the quarter by revenue source.

Accounts Receivable Aging Schedule - This schedule requests information about aging of past due accounts by revenue source.

Collections Activity for Accounts Receivable Over 180 Days - This schedule requests, by revenue source, information about the status of accounts that are over 180 days old.

Quarterly Write-off Disclosure - This schedule requests disclosure of accounts written off during the quarter.

Quarterly receivables report is necessary to provide a summary of the status of the state receivables and related collections activity by agency. Users of this report should not consider gross receivables' amounts as resources available to any specific fund or agency because certain revenue (1) could be *Income Not Available* and not related to a specific fund or agency, or (2) could be major state revenue, which may be available to all agencies.

The receivables reporting requirement is applicable to all state agencies and component reporting units for the State of Louisiana except for the judiciary of the state and the Legislature. Title 39 of the Louisiana Revised Statutes (LRS) establishes the Division of Administration and mandates that all administrative functions of the state fall under its jurisdiction. LRS 39:4 (B) states, "The provisions of this Chapter shall not apply to the judiciary of the state, except the office of the Attorney General to which they shall apply, nor to the Legislature." Therefore, this reporting requirement is not applicable to the judiciary and to the Legislature.

STATE OF LOUISIANA
Schedule of Gross Receivables
For the Quarter Ended 03/31/2005

Gross Receivables	\$	836,392,621
Less: <i>Estimated Uncollectibles</i>	\$	205,292,071
Net Receivables	\$	631,100,550

Gross Receivables Over 180 Days Past Due	\$	546,565,220
Past Due As A Percentage of Gross Receivables		65%

Authorized Write-Offs This Quarter	\$	25,325,992
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**Schedule of Gross Receivables, Amounts Past Due
Uncollectibles, and Write-offs by Agency
For the Quarter Ended 03/31/2005**

Agency	Gross Receivables	Over 180 days Past Due	% of Receivables Past Due	Uncollectibles	Write-Offs
<u>Boards & Commissions</u>					
Board of Certified Public Accountants	\$ 6,019	\$ 4,324	72%	\$ 0	\$ 0
Board of Embalmers and Funeral Directors	51,669	1,325	3%	32,593	0
LA State Board of Medical Examiners	957,083	311,210	33%	0	0
LA Recreational & Used Motor Vehicle Commis	29,247	23,412	80%	0	0
LA State Board of Veterinary Medicine	4,791	0	0%	0	0
Louisiana Tax Free Shopping Commission	265,650	25,824	10%	0	1,400
Total Boards & Commissions	\$ 1,314,459	\$ 366,095	28%	\$ 32,593	\$ 1,400
<u>Colleges & Universities</u>					
LSU - Baton Rouge	\$ 18,500,599	\$ 5,151,373	28%	\$ 680,709	\$ 0
LSU - Alexandria	563,534	264,941	47%	13,750	0
University of New Orleans	4,371,832	3,274,984	75%	0	0
LSU Health Sciences Center - New Orleans	7,012,137	1,700,918	24%	619,577	16,959
LSU - Eunice	428,867	313,708	73%	45,722	0
LSU - Shreveport	667,886	209,178	31%	0	0
Pennington Biomedical Research Center	1,285,952	4,823	0%	0	0
LSU Health Sciences Center - HCSD	69,416,191	11,802,558	17%	55,831,441	4,499,147
LSU Health Sciences Center - Shreveport	97,515,410	38,984,470	40%	53,762,318	16,675,761
Baton Rouge Community College	213,657	0	0%	0	0
Southern University (all campuses)	5,718,878	3,569,711	62%	538,105	0
Nicholls State University	1,977,910	1,330,630	67%	0	30,847
Grambling State University	5,580,139	4,707,646	84%	4,287,779	0
Louisiana Tech University	1,090,720	254,910	23%	132,241	246,472
McNeese State University	3,674,671	2,353,386	64%	1,286,937	1,400
University of Louisiana @ Monroe	1,045,643	823,829	79%	0	0
Northwestern State University	4,085,426	2,277,590	56%	746,423	358,938
Southeastern Louisiana University	5,331,209	3,612,641	68%	1,654,993	0

Schedule of Gross Receivables, Amounts Past Due
Uncollectibles, and Write-offs by Agency
For the Quarter Ended 03/31/2005

Agency	Gross Receivables	Over 180 days Past Due	% of Receivables Past Due	Uncollectibles	Write-Offs
University of Louisiana @ Lafayette	37,411	0	0%	0	0
Delgado Community College	3,781,920	1,169,149	31%	0	0
Nunez Community College	194,061	132,771	68%	0	0
Bossier Parish Community College	619,413	403,703	65%	6,194	3,625
South Louisiana Community College	917,621	363,988	40%	0	14,379
River Parishes Community College	36,838	6,952	19%	0	0
Louisiana Delta Community College	27,068	23,123	85%	22,168	0
LCTCS - Louisiana Technical College	803,817	54,208	7%	34,761	0
L E Fletcher Technical Community College	17,573	1,803	10%	0	239
Sowela Technical Community College	52,137	10,743	21%	0	0
Total Colleges & Universities	\$ 234,968,520	\$ 82,803,736	35%	\$ 119,663,118	\$ 21,847,767

State Agencies

Office of the Governor	\$ 308,900	\$ 13,066	4%	\$ 0	\$ 0
LA Manufactured Housing Commission	676	676	100%	676	0
Division of Administration	4,532,988	112,824	2%	100,778	0
Department of Military Affairs	186	0	0%	0	0
Workforce Commission	7,195	0	0%	0	0
Louisiana Stadium & Exposition District	341,846	1,836	1%	0	0
Board of Tax Appeals	1,078	0	0%	0	0
Department of Veterans Affairs	14,286	870	6%	0	0
Southwest LA War Veterans Home	4,417	0	0%	0	0
Secretary of State	530,192	392,911	74%	0	0
Office of Attorney General	7,579,715	4,216,274	56%	0	1,717,847
State Treasurer	5,764	0	0%	0	0
Public Service Commission	132,963	114,313	86%	0	0
Agriculture and Forestry	2,650,650	634,097	24%	660,743	12,134

**Schedule of Gross Receivables, Amounts Past Due
Uncollectibles, and Write-offs by Agency
For the Quarter Ended 03/31/2005**

Agency	Gross Receivables	Over 180 days Past Due	% of Receivables Past Due	Uncollectibles	Write-Offs
Department of Insurance	3,650,812	3,593,095	98%	3,605,533	2,350
DED - LA Economic Development Corporation	1,260,219	1,241,598	99%	0	0
Louisiana State Racing Commission	12,275	10,590	86%	6,735	0
Office of Financial Institutions	91,375	0	0%	0	0
Louisiana State Board of Cosmetology	6,674	4,994	75%	2,823	0
Department of Culture, Recreation, and Tourism	2,337	1,249	53%	1,629	0
Department of Transportation & Development	24,655,207	21,821,551	89%	0	9,753
Department of Health and Hospitals	280,800,863	186,938,145	67%	37,796,991	892,637
DSS - Office of Family Support	53,398,036	53,085,794	99%	6,225,495	18,386
DSS - Office of Community Services	48,586	45,051	93%	41,697	0
DSS - Rehabilitation Services	18,964	0	0%	0	0
Corrections - Office of Youth Development	4,492,113	4,211,160	94%	3,960,342	0
Correction - Adult Probation and Parole	16,607,182	13,140,010	79%	12,359,961	0
Department of Public Safety	1,850,710	1,018,196	55%	0	0
DNR - Office of the Secretary	1,932,391	1,925,491	100%	845,549	0
DNR - Office of Conservation	309,112	150,978	49%	75,470	0
DNR - Office of Mineral Resources	297,250	269,546	91%	83,986	0
DNR - Office of Coastal Restoration	64,926	46,156	71%	15,296	0
Department of Revenue	166,653,933	147,533,696	89%	10,078,138	0
Louisiana Tax Commission	88,670	8,886	10%	0	9,990
Department of Labor	16,342,961	14,965,042	92%	6,912,404	0
Department of Wildlife and Fisheries	2,204,774	2,158,957	98%	0	0
Office of Student Financial Assistance	783,240	732,060	93%	581,186	0
Louisiana Educational Television Authority	139,707	38,219	27%	0	0
Board of Regents	2,555	0	0%	0	0
Louisiana Universities Marine Consortium	185,574	9,181	5%	4,408	0
DOE - Management and Finance	14,946	8,462	57%	1,034	0
DOE - Subgrantee Assistance	517,974	517,974	100%	35,849	812,446

Schedule of Gross Receivables, Amounts Past Due
Uncollectibles, and Write-offs by Agency
For the Quarter Ended 03/31/2005

Agency	Gross Receivables	Over 180 days Past Due	% of Receivables Past Due	Uncollectibles	Write-Offs
DOE - Special School District	4,984	4,984	100%	345	0
Office of Group Benefits	38,281	38,281	100%	0	0
Administrative Services	2,415	844	35%	0	0
Louisiana Property Assistance Agency	69,607	0	0%	0	0
Federal Property Assistance Agency	117,520	7,965	7%	0	0
Office of Telecommunications Management	404,853	75,098	19%	2,024	1,282
Prison Enterprises	567,722	26,354	5%	14,955	0
Office of Aircraft Services	8,759	3,467	40%	0	0
Department of Environmental Quality	6,343,163	4,270,385	67%	2,182,313	0
District Attorneys and Assistants	8,116	5,063	62%	0	0
Total State Agencies	\$ 600,109,642	\$ 463,395,389	77%	\$ 85,596,360	\$ 3,476,825
Grand Total	\$ 836,392,621	\$ 546,565,220	65%	\$ 205,292,071	\$ 25,325,992

Schedule of Collections Activity for Accounts Receivable
Over 180 Days by Agency
For the Quarter Ended 03/31/2005

Agency	Agency In-House	Attorney General	Private Collection Agency	Other	Amount Under Protest
<u>Boards & Commissions</u>					
Board of Certified Public Accountants	\$ 4,324	\$ 0	\$ 0	\$ 0	0
Board of Embalmers and Funeral Directors	1,325	0	0	0	0
LA State Board of Medical Examiners	311,210	0	0	0	0
LA Recreational & Used Motor Vehicle Commissi	23,412	0	0	0	0
LA State Board of Veterinary Medicine	0	0	0	0	0
Louisiana Tax Free Shopping Commission	25,824	0	0	0	0
Total Boards & Commissions	\$ 366,095	\$ 0	\$ 0	\$ 0	0
<u>Colleges & Universities</u>					
LSU - Baton Rouge	\$ 2,558,550	\$ 0	\$ 2,592,823	\$ 0	0
LSU - Alexandria	82,465	0	182,476	0	0
University of New Orleans	2,894,294	0	380,690	0	0
LSU Health Sciences Center - New Orleans	1,370,853	0	330,065	0	0
LSU - Eunice	314	0	313,394	0	0
LSU - Shreveport	110,861	2,782	95,535	0	0
Pennington Biomedical Research Center	4,823	0	0	0	0
LSU Health Sciences Center - HCSD	10,272,674	1,529,884	0	0	0
LSU Health Sciences Center - Shreveport	38,984,470	0	0	0	0
Baton Rouge Community College	0	0	0	0	0
Southern University (all campuses)	2,657,109	904,589	0	8,013	0
Nicholls State University	1,330,630	0	0	0	0
Grambling State University	4,707,646	0	0	0	0
Louisiana Tech University	37,655	0	217,255	0	0
McNeese State University	529,980	102,765	1,720,641	0	0
University of Louisiana @ Monroe	416,140	0	407,689	0	0
Northwestern State University	205,752	0	2,071,838	0	0

**Schedule of Collections Activity for Accounts Receivable
Over 180 Days by Agency
For the Quarter Ended 03/31/2005**

Agency	Agency In-House	Attorney General	Private Collection Agency	Other	Amount Under Protest
Southeastern Louisiana University	3,271,400	327,230	1,755	12,256	0
University of Louisiana @ Lafayette	0	0	0	0	0
Delgado Community College	1,169,149	0	0	0	0
Nunez Community College	31,820	0	100,951	0	0
Bossier Parish Community College	403,703	0	0	0	0
South Louisiana Community College	353,880	0	10,108	0	0
River Parishes Community College	6,952	0	0	0	0
Louisiana Delta Community College	3,868	0	19,255	0	0
LCTCS - Louisiana Technical College	54,208	0	0	0	0
L E Fletcher Technical Community College	1,803	0	0	0	0
Sowela Technical Community College	10,743	0	0	0	0
Total Colleges & Universities	\$ 71,471,742	\$ 2,867,250	\$ 8,444,475	\$ 20,269	\$ 0

State Agencies

Office of the Governor	\$ 13,066	\$ 0	\$ 0	\$ 0	\$ 0
LA Manufactured Housing Commission	676	0	0	0	0
Division of Administration	112,824	0	0	0	0
Department of Military Affairs	0	0	0	0	0
Workforce Commission	0	0	0	0	0
Louisiana Stadium & Exposition District	0	0	0	1,836	0
Board of Tax Appeals	0	0	0	0	0
Department of Veterans Affairs	870	0	0	0	0
Southwest LA War Veterans Home	0	0	0	0	0
Secretary of State	2,229	390,682	0	0	0
Office of Attorney General	0	4,216,274	0	0	0
State Treasurer	0	0	0	0	0
Public Service Commission	114,313	0	0	0	0

Schedule of Collections Activity for Accounts Receivable
Over 180 Days by Agency
For the Quarter Ended 03/31/2005

Agency	Agency In-House	Attorney General	Private Collection Agency	Other	Amount Under Protest
Agriculture and Forestry	634,097	0	0	0	0
Department of Insurance	3,183,831	0	0	0	409,264
DED - LA Economic Development Corporation	1,032,777	0	0	0	208,821
Louisiana State Racing Commission	10,590	0	0	0	0
Office of Financial Institutions	0	0	0	0	0
Louisiana State Board of Cosmetology	4,994	0	0	0	0
Department of Culture, Recreation, and Tourism	1,249	0	0	0	0
Department of Transportation & Development	21,821,551	0	0	0	0
Department of Health and Hospitals	149,955,994	0	36,982,151	0	0
DSS - Office of Family Support	53,085,794	0	0	0	0
DSS - Office of Community Services	45,051	0	0	0	0
DSS - Rehabilitation Services	0	0	0	0	0
Corrections - Office of Youth Development	4,211,160	0	0	0	0
Correction - Adult Probation and Parole	13,140,010	0	0	0	0
Department of Public Safety	1,018,196	0	0	0	0
DNR - Office of the Secretary	1,925,491	0	0	0	0
DNR - Office of Conservation	150,978	0	0	0	0
DNR - Office of Mineral Resources	269,546	0	0	0	0
DNR - Office of Coastal Restoration	46,156	0	0	0	0
Department of Revenue	147,452,733	0	80,963	0	0
Louisiana Tax Commission	8,886	0	0	0	0
Department of Labor	6,512,718	70,881	0	3,040,019	5,341,424
Department of Wildlife and Fisheries	1,461,285	0	0	608,937	88,736
Office of Student Financial Assistance	732,060	0	0	0	0
Louisiana Educational Television Authority	38,219	0	0	0	0
Board of Regents	0	0	0	0	0
Louisiana Universities Marine Consortium	9,181	0	0	0	0

Schedule of Collections Activity for Accounts Receivable
Over 180 Days by Agency
For the Quarter Ended 03/31/2005

Agency	Agency In-House	Attorney General	Private Collection Agency	Other	Amount Under Protest
DOE - Management and Finance	8,462	0	0	0	0
DOE - Subgrantee Assistance	49,077	468,897	0	0	0
DOE - Special School District	4,984	0	0	0	0
Office of Group Benefits	38,281	0	0	0	0
Administrative Services	844	0	0	0	0
Louisiana Property Assistance Agency	0	0	0	0	0
Federal Property Assistance Agency	7,965	0	0	0	0
Office of Telecommunications Management	75,098	0	0	0	0
Prison Enterprises	26,354	0	0	0	0
Office of Aircraft Services	3,467	0	0	0	0
Department of Environmental Quality	4,270,385	0	0	0	0
District Attorneys and Assistants	5,063	0	0	0	0
Total State Agencies	\$ 411,486,505	\$ 5,146,734	\$ 37,063,114	\$ 3,650,792	\$ 6,048,244
Grand Total	\$ 483,324,342	\$ 8,013,984	\$ 45,507,589	\$ 3,671,061	\$ 6,048,244

NOTES TO THE RECEIVABLES REPORT

Significant Policies and Procedures:

A. Scope of Reporting - This report includes information related to receivables and debt owed to the State of Louisiana for the quarter. *Receivables included are those of various departments, agencies, and other organizational units governed by the Legislature and/or constitutional officers of the State of Louisiana using the criteria established by GASB Statement 14.*

B. Purpose - Quarterly Receivables Reporting is necessary to provide a summary of the status of the state's receivables and related collections activity by agency. The primary purpose of this report is to provide information concerning the State's receivables in order to determine the effectiveness of State agency receivables management. Receivables management consists of a method for collecting resources owed the state and methods to minimize the amounts "estimated to be uncollectible and eventually" written off.

C. Past Due Receivables - For purposes of this reporting package, "Past Due Receivables" *are receivables over 1 day past due.*

D. Basis of Accounting - Receivables are recognized when goods are delivered or services are performed but collection have not occurred or when an amount to be claimed by the State as future cash can be reasonably estimated. These reports include only those amounts identifiable at the end of each quarter. Receivables are reported by revenue source, for example, amounts due from vendors, receivables from individuals, and major state revenue items such as sales tax and severance tax. This report does not include receivables due under the Louisiana Employment Security Law because of the enabling legislation. In addition, receivables from the federal government are not included, as the collectibility of these receivables are assured. Also, the report does not include inter-agency or intra-agency receivables.

E. Other - The amount for the Louisiana State University Health Sciences Center - Health Care Services Division includes amounts for all state hospitals. The Vocational Technical Colleges are included in LCTCS - Louisiana Technical College.